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THE ANDHRA PRADESH GAZETTE

PUBLISHED BY AUTHORITY

PART I EXTRAORDINARY

No.677 AMARAVATI, FRIDAY , NOVEMBER 3, 2017 **G.675**

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT

(Commercial Taxes.II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 (ACT No. 16 OF 2017) - NOTIFYING THE EVIDENCES REQUIRED TO BE PRODUCED BY THE SUPPLIER OF DEEMED EXPORT SUPPLIES FOR CLAIMING REFUND UNDER RULE 89 (20 (g) OF THE APGST RULES, 2017.

[G.O.Ms.No.497, Revenue (Commercial Taxes-II), 3rd Novermber, 2017.]

NOTIFICATION

In exercise of the powers conferred by clause (g) of sub-rule (2) of Rule 89 of the Andhra Pradesh Goods and Services Tax Rules, 2017 read with notification in Go.Ms.No.496, Revenue (CT-II) Dept., Dt.03-11-2017, the Government hereby notifies the following, as detailed in column (2) of the Table below, as evidences which are required to be produced by the supplier of deemed export supplies for claiming refund, namely:-

This Notification shall be deemed to have come into force with effect on and from 18th October 2017.

TABLE

S.No.	Evidence
(1)	(2)
1.	Acknowledgment by the jurisdictional Tax officer of the Advance Authorisation holder or Export Promotion Capital Goods Authorisation holder, as the case may be, that the said deemed export supplies have been received by the said Advance Authorisation or Export Promotion Capital Goods Authorisation holder, or a copy of the tax invoice under which such supplies have been made by the supplier, duly signed by the recipient Export Oriented Unit that said deemed export supplies have been received by it.
2.	An undertaking by the recipient of deemed export supplies that no input tax credit on such supplies has been availed of by him.
3.	An undertaking by the recipient of deemed export supplies that he shall not claim the refund in respect of such supplies and the supplier may claim the refund.

Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.

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